

July 21, 2023

R. Scott Rowe
Chief Executive Officer
Flowserve Corporation
5215 N. O' Connor Blvd., Suite 700
Irving, TX 75039

Corporation

Fiscal Year ended December 31, 2022

Re: Flowserve

Form 10-K for the

Filed March 7, 2023

File No. 001-13179

Dear R. Scott Rowe:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation